

## ABSTRACT OF THE DISCLOSURE

An etching method for plasma-etching a low-k film, wherein the plasma etching is conducted under an etching gas atmosphere including a fluorocarbon gas, O<sub>2</sub> gas and Ar gas, and under the conditions of a pressure of 60 mTorr (7999.32 mPa) or higher and a high-frequency output (RF power) of 600 W or less.